

FYE 2009 Review - Annual Financial Report

School District: Jackson County
 Audit Firm Name: Baldwin CPA's
 Date: 1/31/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,001,045.04	2,007,490.64	-6,445.60	2,115,267.00	-107,776.36	Refer Pg 12 Financial Audit Report
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,604,199.04	-3,604,199.04	3,668,775.00	-64,575.96	
Revenue (State) - 3XXX (Not 3900)	11,824,803.52	11,804,540.52	20,263.00	11,739,964.00	64,576.52	
Revenue (Federal) - 4XXX	50,513.71	75,862.54	-25,348.83	75,863.00	-0.46	
Total Revenues	13,876,362.27	17,492,092.74	-3,615,730.47	17,599,869.00	-107,776.26	
Expenditures-Not including Transfers Out or On Behalf	13,519,625.21	13,454,348.20	65,277.01	16,919,508.00	-3,465,159.80	
Expenditures-On Behalf	0.00	3,604,199.04	-3,604,199.04	0.00	3,604,199.04	
Total Expenditures	13,519,625.21	17,058,547.24	-3,538,922.03	16,919,508.00	139,039.24	Refer Pg 12 Financial Audit Report
Excess (Deficiency) of Revenues Over Expenditures	356,737.06	433,545.50	-76,808.44	680,361.00	-246,815.50	
Other Financing Sources - Not Transfers In	337,197.42	337,197.42	0.00	0.00	337,197.42	Refer Pg 12 Financial Audit Report
Other Financing Sources - Transfers In Only - 52XX Transfers	12,319.22	12,319.22	0.00	241,741.00	-229,421.78	Refer Pg 12 Financial Audit Report
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	42,323.00	42,323.00	0.00	181,361.00	-139,038.00	Refer Pg 12 Financial Audit Report
Total Other Financing Sources, Uses and Transfers	307,193.64	307,193.64	0.00	60,380.00	246,813.64	Refer Pg 12 Financial Audit Report
Net Change in Fund Balance	663,930.70	740,739.14	-76,808.44	740,741.00	-1.86	
Beginning Fund Balance - July 1	638,637.67	638,637.67	0.00	743,956.00	-105,318.33	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	1,302,568.37	1,379,376.81	-76,808.44	1,484,697.00	-105,320.19	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,604,199.04	-3,604,199.04	0.00	3,604,199.04	Audit report doesn't break it out between funds
On-Behalf Expenditures by Fund	0.00	3,604,199.04	-3,604,199.04	0.00	3,604,199.04	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	8,713.50	8,713.50	0.00	11,813.00	-3,099.50	Refer Pg 12 Financial Audit Reoirt
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,450,306.58	1,450,306.58	0.00	1,450,307.00	-0.42	
Revenue (Federal) – 4XXX	3,010,427.11	3,010,427.11	0.00	3,010,427.00	0.11	
Total Revenues	4,469,447.19	4,469,447.19	0.00	4,472,547.00	-3,099.81	
Expenditures-Not including Transfers Out and not 0280	4,502,550.97	4,502,550.97	0.00	4,502,551.00	-0.03	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,502,550.97	4,502,550.97	0.00	4,502,551.00	-0.03	
Excess (Deficiency) of Revenues Over Expenditures	-33,103.78	-33,103.78	0.00	-30,004.00	-3,099.78	
Other Financing Sources - Not Transfers In	3,100.00	3,100.00	0.00	0.00	3,100.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	42,323.00	42,323.00	0.00	42,323.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	12,319.22	12,319.22	0.00	12,319.00	0.22	
Total Other Financing Sources, Uses and Transfers	33,103.78	33,103.78	0.00	30,004.00	3,099.78	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	196,854.00	196,854.00	0.00	196,854.00	0.00	
Total Revenues	196,854.00	196,854.00	0.00	196,854.00	0.00	
Expenditures-Not including Transfers Out	218,178.81	218,178.81	0.00	209,343.00	8,835.81	Refer Pg 35 Financial Audit Report
Total Expenditures	218,178.81	218,178.81	0.00	209,343.00	8,835.81	
Excess (Deficiency) of Revenues Over Expenditures	-21,324.81	-21,324.81	0.00	-12,489.00	-8,835.81	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	8,836.00	-8,836.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-8,836.00	8,836.00	
Net Change in Fund Balance	-21,324.81	-21,324.81	0.00	-21,325.00	0.19	
Beginning Fund Balance - July 1	21,324.81	21,324.81	0.00	64,791.00	-43,466.19	Unexplained difference in beginning balance and not matching last year ending balancea
Ending Balance - June 30	0.00	0.00	0.00	43,466.00	-43,466.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	177,713.00	177,713.00	0.00	177,713.00	0.00	
Revenue (State) – 3XXX	524,070.00	524,070.00	0.00	524,070.00	0.00	
Total Revenues	701,783.00	701,783.00	0.00	701,783.00	0.00	
Expenditures-Not including Transfers Out	701,783.00	701,783.00	0.00	1,500.00	700,283.00	Refer Pg 35 Financial Audit Report
Total Expenditures	701,783.00	701,783.00	0.00	1,500.00	700,283.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	700,283.00	-700,283.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	700,283.00	-700,283.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-700,283.00	700,283.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	18,863.00	-18,863.00	Unexplained difference in beginning balance and not matching last year ending balancea
Ending Balance - June 30	0.00	0.00	0.00	18,863.00	-18,863.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	63,425.93	63,425.93	0.00	63,426.00	-0.07	
Total Revenues	63,425.93	63,425.93	0.00	63,426.00	-0.07	
Expenditures-Not including Transfers Out	65,273.13	65,273.13	0.00	65,273.00	0.13	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	65,273.13	65,273.13	0.00	65,273.00	0.13	
Excess (Deficiency) of Revenues Over Expenditures	-1,847.20	-1,847.20	0.00	-1,847.00	-0.20	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-1,847.20	-1,847.20	0.00	-1,847.00	-0.20	
Beginning Fund Balance - July 1	0.00	0.00	0.00	50,080.00	-50,080.00	Unexplained difference in beginning balance and not matching last year ending balancea
Ending Balance - June 30	-1,847.20	-1,847.20	0.00	48,233.00	-50,080.20	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	86.00	-86.00	Debt Services not included in AFR
Revenue State (3XXX)	0.00	0.00	0.00	276,688.00	-276,688.00	
Total Revenues	0.00	0.00	0.00	276,774.00	-276,774.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,125,084.00	-1,125,084.00	
Total Expenditures	0.00	0.00	0.00	1,125,084.00	-1,125,084.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-848,310.00	848,310.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	303,825.00	-303,825.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	848,157.00	-848,157.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	229,422.00	-229,422.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	922,560.00	-922,560.00	
Net Change in Fund Balance	0.00	0.00	0.00	74,250.00	-74,250.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	285,920.00	-285,920.00	
Ending Balance - June 30	0.00	0.00	0.00	360,170.00	-360,170.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	19,307,872.39	22,923,602.86	-3,615,730.47	23,311,253.00	-387,650.14	Refer to differences in Governmental Fund
Total Expenditures - Governmental Funds	19,007,411.12	22,546,333.15	-3,538,922.03	22,823,259.00	-276,925.85	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	300,461.27	377,269.71	-76,808.44	487,994.00	-110,724.29	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	340,297.42	340,297.42	0.00	303,825.00	36,472.42	
Net Change in Fund Balance - Governmental Funds	640,758.69	717,567.13	-76,808.44	791,819.00	-74,251.87	
Beginning Fund Balance - July 1 - Governmental Funds	659,962.48	659,962.48	0.00	1,163,610.00	-503,647.52	
Ending Fund Balance - June 30 - Governmental Funds	1,300,721.17	1,377,529.61	-76,808.44	1,955,429.00	-577,899.39	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	127,151.45	127,151.45	0.00	127,151.00	0.45	
Total Operating Revenues	127,151.45	127,151.45	0.00	127,151.00	0.45	
Expenditures-Not including Transfers Out or On-behalf	1,355,533.10	1,429,031.54	-73,498.44	1,536,487.00	-107,455.46	
Expenditures-On Behalf	0.00	107,456.71	-107,456.71	0.00	107,456.71	
Expenditures - Depreciation Only (Fund 81)	13,070.94	13,070.94	0.00	13,071.00	-0.06	
Total Operating Expenses	1,368,604.04	1,549,559.19	-180,955.15	1,549,558.00	1.19	
Operating Income (Loss)	-1,241,452.59	-1,422,407.74	180,955.15	-1,422,407.00	-0.74	
Non-Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	17,073.00	17,073.00	0.00	124,530.00	-107,457.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	107,456.71	-107,456.71	0.00	107,456.71	
Donated Commodities – 4550	0.00	84,026.00	-84,026.00	84,026.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,168,039.00	1,211,145.00	-43,106.00	1,211,145.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,185,112.00	1,419,700.71	-234,588.71	1,419,701.00	-0.29	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-56,340.59	-2,707.03	-53,633.56	-2,706.00	-1.03	
Beginning Net Assets - July 1	65,344.52	54,816.96	10,527.56	305,842.00	-251,025.04	Unexplained difference in beginning balance and not matching last year ending balancea
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	9,003.93	52,109.93	-43,106.00	303,136.00	-251,026.07	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	29,362.75	29,362.75	0.00	41,101.00	-11,738.25	Refer Pg 15 Financial Audit Report, DayCare and Adult Education consolidated in Other Enterprise Fund
Total Operating Revenues	29,362.75	29,362.75	0.00	41,101.00	-11,738.25	
Expenditures-Not including Transfers Out	89,817.98	105,317.43	-15,499.45	121,333.00	-16,015.57	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	89,817.98	105,317.43	-15,499.45	121,333.00	-16,015.57	
Operating Income (Loss)	-60,455.23	-75,954.68	15,499.45	-80,232.00	4,277.32	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	60,550.75	60,550.75	0.00	77,472.00	-16,921.25	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	15,499.45	-15,499.45	0.00	15,499.45	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	60,550.75	76,050.20	-15,499.45	77,472.00	-1,421.80	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	95.52	95.52	0.00	-2,760.00	2,855.52	
Beginning Net Assets - July 1	0.00	0.00	0.00	2,463.00	-2,463.00	
Ending Net Assets - June 30	95.52	95.52	0.00	-297.00	392.52	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	11,738.64	11,738.64	0.00	0.00	11,738.64	Refer Pg 15 Financial Audit Report, DayCare and Adult Education consolidated in Other Enterprise Fund
Total Operating Revenues	11,738.64	11,738.64	0.00	0.00	11,738.64	
Expenditures-Not including Transfers Out	14,593.96	16,015.19	-1,421.23	0.00	16,015.19	
Total Operating Expenses	14,593.96	16,015.19	-1,421.23	0.00	16,015.19	
Operating Income (Loss)	-2,855.32	-4,276.55	1,421.23	0.00	-4,276.55	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,421.23	-1,421.23	0.00	1,421.23	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	1,421.23	-1,421.23	0.00	1,421.23	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-2,855.32	-2,855.32	0.00	0.00	-2,855.32	
Beginning Net Assets - July 1	2,461.46	2,461.46	0.00	0.00	2,461.46	
Ending Net Assets - June 30	-393.86	-393.86	0.00	0.00	-393.86	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	168,252.84	168,252.84	0.00	168,252.00	0.84	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,473,015.98	1,670,891.81	-197,875.83	1,670,891.00	0.81	
Operating Income (Loss) - Proprietary Funds	-1,304,763.14	-1,502,638.97	197,875.83	-1,502,639.00	0.03	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,245,662.75	1,497,172.14	-251,509.39	1,497,173.00	-0.86	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-59,100.39	-5,466.83	-53,633.56	-5,466.00	-0.83	
Net Assets, July 1, 2008 - Proprietary Funds	65,344.52	54,816.96	10,527.56	308,305.00	-253,488.04	
Net Assets, June 30, 2009 - Proprietary Funds	6,244.13	49,350.13	-43,106.00	302,839.00	-253,488.87	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	107,456.71	-107,456.71	0.00	107,456.71	
Fund 51 - On-Behalf Expenditures	0.00	107,456.71	-107,456.71	0.00	107,456.71	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	959,156.86	959,156.86	0.00	959,157.00	-0.14	Refer Pg 28 Financial Audit Report
Depreciation Expense - Fund 81	13,070.94	13,070.94	0.00	13,071.00	-0.06	Refer Pg 15 and 28 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,728,576.43	-3,728,576.43	3,728,576.00	0.43	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	3,668,775.00	-3,668,775.00	Refer Pg 33 Financial Audit Report Note Q, Amount reported for On Behalf Payment is \$3,728,576
On-Behalf Payments (Audit - KDE Web)	0.00	-3,728,576.43	3,728,576.43	-59,801.00	-3,668,775.43	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	959,156.86	959,156.86	0.00	0.00	959,156.86	
Change Total assets	-959,156.86	-959,156.86	0.00	0.00	-959,156.86	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-959,156.86	-959,156.86	0.00	0.00	-959,156.86	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	13,070.94	13,070.94	0.00	0.00	13,070.94	
Change Total assets	-13,070.94	-13,070.94	0.00	0.00	-13,070.94	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-13,070.94	-13,070.94	0.00	0.00	-13,070.94	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	See Above
Total Deductions - Fixed Assets	972,227.80	972,227.80	0.00	0.00	972,227.80	
Change in Total Fixed Assets	-972,227.80	-972,227.80	0.00	0.00	-972,227.80	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-972,227.80	-972,227.80	0.00	0.00	-972,227.80	